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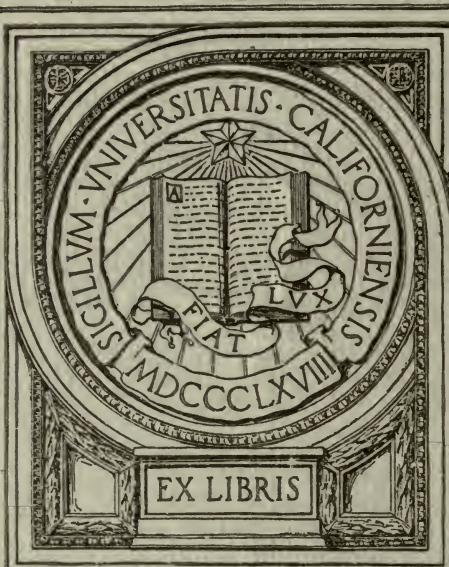
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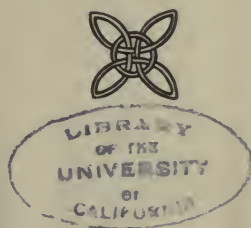
GIFT OF



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GIFT
DEC 29 1913

Revised
Classification
of
Gas Accounts
for the
McMillin Companies



LIBRARY OF
CALIFORNIA

To take effect January 1st, 1907

HF 5686
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TO WHOM
IMPORTED

EARNINGS ACCOUNTS

Gas Department

No. 900. Illuminating Gas:

Report on this line the total revenue from gas sold for illuminating purposes (including city other than for street lamps) On page 7 of the report will be found a place for the analysis of sales at different prices. Deductions for allowances made for errors in taking statements or for fast meters, also for rebates allowed to large consumers, will be made from total sales on page 7 and the net amount only entered here.

No. 901. Domestic Fuel Gas:

Report on this line all sales of gas to private consumers for domestic fuel purposes, the details of sales at various prices to be entered on page 7. Deductions for allowances made for errors in taking statements or for fast meters, also for rebates allowed to large consumers, will be made from total sales and the net amount only entered here. ,

No. 902. Industrial Fuel Gas:

Report on this line total sales of gas for industrial or manufacturing purposes, including city fuel meters, but not including gas used for power. Deductions to be made on page 7 for allowance for errors in taking statements or for fast meters, also for rebates allowed to large consumers, the net amount of sales being entered here.

EARNINGS ACCOUNTS—Gas Department

No. 903. Power Gas:

Report on this line total sales of gas sold for gas engines. Deductions to be made on page 7 for allowances made for errors in taking statements and for fast meters, also for rebates allowed to large consumers, the net amount of sales being entered here.

No. 904. Street Lamps:

Report on this line all gas sold for street lighting purposes, and extend as the receipts therefor the net earnings from street lights as shown by line 1653. Expense of lighting and extinguishing, cleaning, thawing and repairing or inspection, also any rental paid for incandescent lights or attachments, will be deducted from gross earnings of street lamps as provided on page 7 of report.

No. 905 Total Gas Sales:

This line gives the total revenue from gas sold.

No. 906 Meter Charge on Minimum Bills:

Credit to this account the total amount charged to consumers for meter service on minimum bills.



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EARNINGS ACCOUNTS—Gas Department

No. 907 Forfeited Discount:

Credit to this account all discounts forfeited during the month of report on previous month's sales, whether collected, or charged into the following month's bills.

No. 908 Total Earnings from Gas:

The amount shown upon this line will be the sum of amounts on lines 905 to 907 inclusive.

No. 909. Bad Debts:

Charge this account monthly and credit Special Bad Debt Account No. 1825 with 1-12 of the estimated annual loss from uncollected gas accounts, correcting figures at close of fiscal year.

NOTE: (Uncollectible coke or tar accounts to be charged to accounts Nos. 1801 and 1802 respectively.)

No. 910. Gross Earnings from Gas:

Will be the total earnings from gas sales and forfeited discounts as covered by the preceding numbers, less bad debts.

NOTE: Allowance and rebates to be deducted from sales on page 7 before entering in earnings portion of sales report.

EARNINGS ACCOUNTS—Gas Department

No. 911. Operating Expenses:

Being the total of manufacturing, distribution, sales and general expenses as shown by line 917.

No. 912. Net Earnings Gas Department:

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Manufacturing Accounts

COAL GAS

1000	Coal Carbonized.
1001	Enricher.
1002	Bench Fuel.
1003	Total cost Coal Gas Making Material.
1004	Coke Residual Account.
1005	Tar " "
1006	Ammonia " "
1007	Carbon " "
1008	Total Residuals.
1009	Net cost Coal Gas Manufacturing Material.
1010	Retort House Labor.
1011	Bench Repairs.
1012	Retort House Expense.
1013	Total cost Generating Coal Gas.
1014	Steam.
1015	Purifying Coal Gas Labor, Expense and Repairs.
1016	" " " Material.
1017	General Works Buildings Repairs.
1018	" Apparatus Repairs.
1019	Sundry Labor (Coal Gas).
1020	Works Expense and Supplies (Coal Gas).
1021	General Supervision " "
1022	District Holder Station, " "
1023	Total Purification and Storage.
1024	Total cost Coal Gas in Holder.

OPERATING EXPENSES

Manufacturing Department

COAL GAS

No. 1000. Coal Carbonized:

- (a) Charge as used from Stock Account No. 500 at rate of cost in shed, including cost per ton of expenses as shown by Expense Account No. 1800.
- (b) Cost per ton for delivery of coal from shed or cars to charging floor, to be charged to this account.

No. 1001. Enricher Other Than Water Gas:

If cannel, charge at cost on charging floor; if oil, at cost delivered in storage tanks with proper proportion of any loss by evaporation or leakage and credit stock account 501.

No. 1002. Bench Fuel:

If coke is used, charge at the average net receipts per ton of coke sold for the current year and credit stock account No. 502. If coke is sold under contract, charge coke used at contract price. If coal is used, charge at the actual cost of same per ton delivered in retort house. If natural gas is used charge at actual cost of same delivered at burners.

OPERATING EXPENSES—Manufacturing Dept.

COAL GAS

No. 1003. Total Cost of Coal Gas Making Materials.

No. 1004. Coke Residual:

Charge Coke Stock Account No. 502 and credit this account with coke produced during each month at a rate per ton of coal carbonized that will make the total credit for the year equal the net receipts from coke for the year. If all coke is sold under contract, this rate is easily determined. If retailed it will be necessary to estimate the net receipts for the year and correct figures when necessary. Report coke made by weight and not by bushels.

NOTE: Coke sales will be credited to Coke Stock Account No. 502.

No. 1005. Tar Residual:

Charge Tar Stock Account No. 503 and credit this account with tar produced during each month at a rate per ton of coal carbonized that will make the total credit for the year equal the net receipts from tar for the year. If all tar is sold under contract this rate is easily determined. If retailed it will be necessary to estimate the net receipts for the year and correct figures when necessary. Report tar by gallons.

NOTE: Tar sales will be credited to Tar Stock Account No. 503.

OPERATING EXPENSES—Manufacturing Dept.

COAL GAS

No. 1006. Ammonia Residual:

Charge Ammonia Stock Account No. 504 and credit this account with ammonia produced during each month at a rate per ton of coal carbonized that will make the total credit for the year equal the net receipts from ammonia for the year. If Ammonia is sold under contract this rate is easily determined. Report ammonia made and sold per pound of pure ammonia, and not per ounce strength.

NOTE: Ammonia sales will be credited to Ammonia Stock Account No. 504.

No. 1007. Carbon Residual:

Credit this account and charge Carbon Stock Account No. 504A with carbon made, at estimated value. Credit sales to Stock Account No. 504A.

No. 1008. Total Residuals.

No. 1009. Net Cost Coal Gas Manufacturing Material:

NOTE: This will be the gross cost of coal gas manufacturing material as shown by line No. 1003, less the total of residual accounts as shown by line No. 1008.

OPERATING EXPENSES—Manufacturing Dept.

COAL GAS

No. 1010. Retort House Labor:

- (a) Charge this account with labor of all descriptions from coal in bin or pile in retort house to coke leaving retort house (excepting labor operating and maintaining drawing machine and conveyors and all repair labor). This account should be subdivided upon the books of each company in such a manner as to show the details of cost for each particular kind of work done.
- (b) Labor operating, drawing or charging machines, fuel, oil, waste, etc., and also with cost of all repairs to same.
- (c) Repairs to conveyors in retort house, oils and lubricators used for same.

NOTE: The yield of gas per man will be figured from the total number of men employed in and charged to this account.
Cost of bringing coal from shed or cars to charging floor will be added to the cost of coal, account No. 1000 (b).
Cost of handling coke from retort house to coke yard, will be charged to coke expense, account 1801 (a).
Loading coke into barrows or wagons in retort house will be included in retort house labor. Wheeling to coke yard will be charged to coke expense.

No. 1011. Bench Repairs:

- (a) Charge this account with all minor bench repairs other than renewals.
- (b) Charge this account also each month with 1-12 of the annual amount to be expended in renewing benches, crediting the amount to Special Bench Repair Account No. 1811. If benches are renewed every two years charge 1-24 of the total cost instead of 1-12.

OPERATING EXPENSES—Manufacturing Dept.

COAL GAS

No. 1012. Retort House Expense:

Charge with repairs to retort and bench furnace tools, elevators in retort house, oils for same, brooms for retort house, etc. It is intended that item 1013 shall show the cost at the outlet of retort house only, or the corresponding figure to the relief holder cost in water gas,

No. 1013. Total Cost of Generating Coal Gas:

No. 1014. Steam:

Charge this account with proper proportion of cost of steam as shown by account No. 1809.

OPERATING EXPENSES—Manufacturing Dept.

COAL GAS

No. 1015. Purifying Coal Gas Labor, Expense and Repairs.

Charge with labor changing boxes each month. and re-viving oxide. Include all labor of every nature connected with purifying coal gas, except making new oxide and repairs to building and boxes, which repairs should be charged to accounts Nos. 1017 and 1018. Repairs to purifying material conveyors and expense of operating same, together with cost of trays, etc., will be charged to this account.

- (a) Labor.
- (b) Material.
- (c) Expense.

NOTE: Labor making new oxide will be charged to STOCK Account No. 595.

No. 1016. Purifying Coal Gas Material:

Charge this account with a proper proportion of the cost of purifying material used in purifying coal gas. All labor and materials used in making new material, will be charged to Purifying Material Stock, No. 505 and material credited to that account as used. The cost of such new material being divided over the number of months during which it is expected the material will be used. Credit spent oxide sold.

OPERATING EXPENSES—Manufacturing Dept.

COAL GAS

No. 1017. General Works Buildings Repairs (Coal Gas):

- (a) Charge this account with all labor for repairs to all buildings directly pertaining to manufacture of coal gas.
- (b) Charge this account with all material for repairs to all buildings directly pertaining to manufacture of coal gas.
- (c) Charge this account with a proper proportion of cost of labor for miscellaneous General Works Buildings Repairs as shown by special account No. 1812 (c).
- (d) Charge this account with a proper proportion of cost of material for miscellaneous General Works Buildings Repairs as shown by special account No. 1812 (d).

No. 1018. General Apparatus Repairs (Coal Gas):

Charge this account with:

- (a) All labor for repairs to all apparatus beyond hydraulic main in coal gas plant, and not otherwise specified.
- (b) All material for repairs to all apparatus beyond hydraulic main in coal gas plant, and not otherwise specified.
- (c) Charge this account with proper proportion of cost of labor for miscellaneous General Apparatus Repairs as shown by special account No. 1813 (c) .
- (d) Charge this account with proper proportion of cost of material for miscellaneous General Apparatus Repairs as shown by special account No. 1813 (d).

OPERATING EXPENSES—Manufacturing Dept.

COAL GAS

No. 1019. Sundry Labor (Coal Gas):

- (a) Charge this account with all labor directly pertaining to manufacture of coal gas not chargeable to repair accounts. retort house, boiler room, purifying house and general supervision.
- (b) Charge this account with proper proportion of cost of Sundry Labor as shown by special account No. 1814.

NOTE: Loading tar tank cars, or filling tar into barrels, will be charged to tar expense, account No. 1802.

No. 1020. Works, Expense and Supplies (Coal Gas):

Charge this account with proper proportion of cost of miscellaneous works supplies as shown by special account No. 1815.

No. 1021. General Supervision (Coal Gas):

Charge this account with proper proportion of General Supervision as shown by special account No. 1816.

OPERATING EXPENSES—Manufacturing Dept.

COAL GAS

No. 1022. District Holder Station (Coal Gas):

Charge this account with proper proportion of District Holder Station as shown by special account No. 1817.

No. 1023. Total Purification and Storage (Coal Gas).

No. 1024. Total Cost of Coal Gas in Holder.

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Manufacturing Accounts

WATER GAS

Manufacturing Accounts

- 1100 Steam for Generating Water Gas.
- 1101 Generator Fuel.
- 1102 Enricher.
- 1103 Total Water Gas Making Material.
- 1104 Water Gas Tar Residual Account.
- 1105 Net Cost Water Gas Manufacturing Material.
- 1106 Gas Making Labor.
- 1107 Repairs to Water Gas Generating Apparatus.
- 1108 Water Gas Generating House Expense.
- 1109 Total Cost Generating Water Gas.
- 1110 Steam.
- 1111 Purifying Water Gas Labor, Expense and Repairs.
- 1112 Purifying Water Gas Material.
- 1113 General Works Buildings Repairs. (Water Gas).
- 1114 General Works Apparatus Repairs “
- 1115 Sundry Labor, “
- 1116 Works Expense and Supplies. “
- 1117 General Supervision. “
- 1118 District Holder Station. “
- 1119 Total Cost Purification and Storage. “
- 1120 Total Cost Water Gas in Holder.

OPERATING EXPENSES—Manufacturing Dept.

WATER GAS

No. 1100. Steam for Generating Water Gas:

Charge this account with proper proportion of cost of Steam as shown by special account No. 1809.

No. 1101. Generator Fuel:

If coke is used, charge at the average net receipts per ton of coke sold for the current year plus cost of delivery in generator bins. If coke is sold under contract, charge coke used at contract price, plus cartage. If coal is used, charge at actual cost in bins. If screenings from generators are used under boilers or elsewhere, credit account 1101 and charge proper expense account with their value.

NOTE: Cartage on coke or coal from storage to generator house, including proper proportion of repairs to carts and harness and also cost of shoeing horses used for this work, will be charged to this account from Barn Expense Account No. 1805.

No. 1102. Enricher:

Charge at cost in storage tanks with proper proportion of loss by leakage or evaporation.

OPERATING EXPENSES—Manufacturing Dept.

WATER GAS

No. 1103. Total Water Gas Making Material:

No. 1104. Water Gas Tar Residual:

Charge Tar Stock Account No. 503 and credit this account monthly with water gas tar produced at its average net value for the year, as determined by experiment or by sale.

No. 1105. Net Cost Water Gas Manufacturing Material:

No. 1106. Gas Making Labor:

Charge with all labor from coke or coal bin or pile in generator house, to the outlet of seal box. This includes water gas makers and assistants, charging, clinkering, removing ashes and necessary attention to apparatus, tanks, meters, pumps, blowers, and engines, while making water gas; also cleaning out seals and wash box.

NOTE: The number of men charged to this account will be used in figuring costs, yield, etc.

OPERATING EXPENSES—Manufacturing Dept.

WATER GAS

No. 1107. Repairs to Water Generating Apparatus:

Charge with all labor and material for relining generators, refilling carburetter and superheater, repairing clinkering doors, oil sprays, valves on machines, etc.

- (a) Labor.
- (b) Material.

No. 1108. Water Gas Generating House Expense:

Charge with labor and material for tools or implements used for water gas apparatus in generator and blower room. Include cost of washing windows and cleaning up in generator house, also cost of carting away screenings, lubricating oils for engines and blowers, waste, brooms, etc.

- (a) Labor.
- (b) Material.
- (c) Expense.

No. 1109. Total Cost Generating Water Gas:

OPERATING EXPENSES—Manufacturing Dept.

WATER GAS

No. 1110. Steam:

Charge this account with proper proportion of cost of Steam as shown by account No. 1809,

No. 1111. Purifying Water Gas Labor, Expense and Repairs:

Charge with labor changing boxes each month, and re-viving oxide. Include all labor of every nature connected with purifying water gas, except making new oxide and repairs to building and boxes, which repairs should be charged to accounts Nos. 1113 and 1114. Repairs to purifying material conveyors and expense of operating same, together with cost of trays, etc., will be charged to this account.

- (a) Labor.
- (b) Material.
- (c) Expense.

No. 1112. Purifying Water Gas Material:

Charge this account with a proper proportion of the cost of purifying material used in purifying water gas. All labor and material used in making new material will be Charged to Purifying Material Stock, No. 505, and credited to that account as used. The cost of such new material being divided over the number of months during which it is expected the material will be used.

OPERATING EXPENSES—Manufacturing Dept.

WATER GAS

No. 1113. General Works Buildings Repairs, (Water Gas):

- (a) All labor for repairs to all buildings directly pertaining to manufacture of water gas.
- (b) All material for repairs to all buildings directly pertaining to manufacture of water gas.
- (c) Charge this account with a proper proportion of labor for miscellaneous General Works Buildings Repairs as shown by account No. 1812 (c).
- (d) Charge this account with a proper proportion of material for miscellaneous General Works Buildings Repairs as shown by account No. 1812 (d).

No. 1114. General Apparatus Repairs (Water Gas):

Charge this account with:

- (a) All labor for repairs to all apparatus beyond seal box in water gas plant, and not otherwise specified.
- (b) All material for repairs to all apparatus beyond seal box in water gas plant, and not otherwise specified.
- (c) Charge this account with proper proportion of cost of labor for miscellaneous General Apparatus Repairs as shown by account No. 1813 (c).
- (d) Charge this account with proper proportion of cost of material for miscellaneous General Apparatus Repairs as shown by account No. 1813 (d).

OPERATING EXPENSES—Manufacturing Dept.

WATER GAS

No. 1115. Sundry Labor:

- (a) Charge this account with all labor directly pertaining to manufacture of water gas not chargeable to repair accounts, gas making, boiler room, purifying house, and general supervision.
- (b) Charge this account with proper proportion of cost of Sundry Labor as shown by account No. 1814.

No. 1116. Works Expense and Supplies (Water Gas):

Charge this account with proper proportion of cost of miscellaneous works supplies as shown by account No. 1815.

No. 1117. General Supervision (Water Gas):

Charge to this account a proper proportion of cost of General Supervision as shown by account No. 1816.

No. 1118. District Holder Station (Water Gas):

Charge this account with proper proportion of cost of District Holder Station as shown by account No. 1817.

OPERATING EXPENSES—Manufacturing Dept.

WATER GAS

No. 1119. Total Cost Purification and Storage Water Gas.

No. 1120. Total Cost of Water Gas in Holder.

INDEX—PURCHASE GAS ACCOUNTS

All expenses connected with purchased gas, including the first cost of same, pumping, purification, storage, etc., will be entered on page 4 of the report, and the following accounts, Nos. 1200 to 1222, give the various subdivisions to which expenses shall be charged.

It is intended that purchased gas shall bear its proper proportion of all general expense accounts, such as works' repairs, sundry labor, works expense, general supervision, district holder station, etc., and where any proportion of the gas output is purchased from outside manufactures, the total cost of the above special accounts will be subdivided between coal and water gas, manufactured and purchased gas, in the proportion of output of each.

1200	Crude Gas Purchased.
1201	Power for Pumping.
1202	Enricher.
1203	
1204	
1205	Total Cost Materials.
1206	Tar (Residual).
1207	Ammonia (Residual).
1208	Total Residuals.
1209	Net Cost Materials.
1210	Steam.
1211	Purifying Purchased Gas Labor, Expense and Repairs.
1212	“ “ “ Material.
1213	General Works Buildings Repairs.
1214	“ “ “ Apparatus.
1215	Sundry Labor.
1216	Works Expense and Supplies.
1217	General Supervision.
1218	District Holder Station.
1219	
1220	
1221	Total Purification and Storage.
1222	Total Cost Purchased Gas in Holder.

OPERATING EXPENSES—Manufacturing Dept.

PURCHASED GAS

No. 1200. Grude Gas Purchased:

Charge this account with amount paid to producers for gas purchased.

No. 1201. Power for Pumping:

Charge this account with cost of pumping gas to gas works. If steam is used for that purpose, charge with a proper proportion of the cost of Steam as shown by special account No. 1809. If gas is used for pumping, charge at the average cost of gas as shown by line No. 1204. The cost of labor connected with the pumping of gas and the repairs to pumping plant should be charged to this account, the account being subdivided to show the different items of cost.

No. 1202. Enricher:

If enricher is used charge at cost in storage tanks with proper proportion of loss by leakage or evaporation.

No. 1205. Total Cost of Materials:

This line is the total of lines 1200 to 1204 inclusive.

OPERATING EXPENSES—Manufacturing Dept.

PURCHASED GAS

No. 1206. Tar From Purchased Gas:

Charge Tar Stock Account No. 503, and credit this account monthly with tar produced from purchased gas, at its average net value for the year as determined by experiment or by sale.

No. 1207. Ammonia From Purchased Gas:

Charge Ammonia Stock Account No. 504 and credit this account with ammonia produced from purchased gas at its average net value for the year, as determined by experiment or by sale.

No. 1208. Total Residuals:

This line is the total of accounts Nos. 1206 and 1207, and the amount thereof will be deducted from the Total Cost of Materials as shown by line 1205.

No. 1209. Net Cost of Materials:

This line represents the difference between lines Nos. 1205 and 1209 respectively.

OPERATING EXPENSES—Manufacturing Dept.

PURCHASED GAS

No. 1210. Steam:

Charge this account with proper proportion of cost of Steam used for purification and storage purposes, as shown by account No. 1809.

No. 1211. Purifying Purchased Gas Labor, Expense, and Repairs:

Charge this account with labor, changing boxes and re-viving oxide. Include all labor of every nature connected with purifying purchased gas, except making new oxide and repairs to buildings and boxes. Repairs to purifying material conveyors and expense operating same, together with cost of trays, etc., will be charged to this account. Repairs should be charged to accounts Nos. 1213 and 1214. Labor making new oxide will be charged to account No. 505.

No. 1212. Purifying Purchased Gas—Material:

Charge this account with a proper proportion of the cost of material used for purifying purchased gas. All labor and material used in making new oxide will be charged to Purifying Material Stock, account No. 505, and credited to that account as used.

OPERATING EXPENSES—Manufacturing Dept.

PURCHASED GAS

No. 1213. General Works Buildings Repairs:

- (a) All labor for repairs to all buildings directly pertaining to operations connected with purchased gas.
- (b) All material for repairs to all buildings directly pertaining to operations connected with purchased gas.
- (c) Charge this account with a proper proportion of labor for miscellaneous General Works Buildings Repairs as shown by account No. 1812 (c).
- (d) Charge this account with a proper proportion of material for miscellaneous General Works Buildings Repairs, as shown by account No. 1812 (d).

No. 1214. General Apparatus Repairs:

- (a) Charge this account with all labor for repairs to all apparatus beyond pumping station for purchased gas plant, and not otherwise specified.
- (b) All material for repairs to all apparatus beyond pumping station in purchased gas plant, and not otherwise specified
- (c) Charge this account with proper proportion of cost of labor for miscellaneous General Apparatus Repairs, as shown by account No. 1813 (c).
- (d) Charge this account with proper proportion of cost of material for miscellaneous General Apparatus Repairs, as shown by account No. 1813 (d).

OPERATING EXPENSES—Manufacturing Dept.

PURCHASED GAS

No. 1215. Sundry Labor:

- (a) Charge this account with all labor directly pertaining to operations connected with purchased gas, not chargeable to pumping gas, purchased gas repairs accounts, boiler room, purifying house and general supervision.
- (b) Charge this account with proper proportion of cost of Sundry Labor as shown by account No. 1814.

No. 1216. Works Expense and Supplies:

Charge this account with proper proportion of cost of miscellaneous works supplies as shown by account No. 1815.

No. 1217. General Supervision:

Charge in this account a proper proportion of cost of General Supervision as shown by account No. 1816.

OPERATING EXPENSES—Manufacturing Dept.

PURCHASED GAS

No. 1218. District Holder Station:

Charge this account with a proper proportion of cost of District Holder station as shown by account No. 1817.

No. 1221. Total Cost Purification and Storage Purchased Gas:

No. 1222. Total Cost of Purchased Gas in Holder:

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MIXED GAS ACCOUNTS

- 1250 Total Cost of Manufacturing Coal Gas.
- 1251 Total Cost of Manufacturing Water Gas.
- 1252 Total Cost of Manufacturing Coal and Water Gas.
- 1253 Total Cost of Gas Purchased.
- 1254 Total Cost of all Gas, Manufacturing Department.
- 1255 Manufacturing Cost Gas Lost and Unaccounted for.
- A-1256 Manufacturing Cost Gas Used by Company for Power or Heat.
- B-1256 Manufacturing Cost Gas Used by Company for Light.
- 1256 Manufacturing Cost Gas Used by Company, Total.
- 1257 Total Deduction from Manufacturing Cost.
- 1258 Net Cost in Holder of Gas Sold.

OPERATING EXPENSES—Manufacturing Dept.

MIXED GAS

No. 1250. Total Cost of Manufacturing Coal Gas:

As shown by line 1024.

No. 1251. Total Cost of Manufacturing Water Gas:

As shown by line 1120.

No. 1252. Total Cost of Manufacturing Coal and Water Gas:

Being the sum of amounts shown on lines 1250 and 1251.

No. 1253. Total Cost of Gas Purchased:

The total cost of gas purchased as shown by line 1222, including cost of purification and storage will be entered on line 1253, to be added to the cost of manufactured gas as shown by line 1252.

OPERATING EXPENSES—Manufacturing Dept.

MIXED GAS

No. 1254. Total Cost of Gas, Manufacturing Department:

The cost shown upon this line will be the total of lines 1252 and 1253 and represents the total to be accounted for by the manufacturing department.

Gas used by the company and gas lost and unaccounted for will be deducted from cost as shown by line 1257 (see lines 1255, A-1256, B-1256, and 1256) and the remainder will be shown by line 1258.

No. 1255. Manufacturing Cost of Gas Lost and Unaccounted for:

Gas lost and unaccounted for will be deducted from manufacturing costs on line 1255, the value of same being extended at the "total" cost per thousand shown upon line 1254 of the previous month's report.

Distribution account No. 1308, Gas Lost and Unaccounted for, will be charged with a corresponding amount.

No. A. 1256. Manufacturing Cost Gas Used by Company for Power or Heat:

The value of gas used by company for power or heat will be deducted from the manufacturing costs on line A-1256, at the "total" rate per thousand shown on line 1254 of previous month's report, the various expense accounts being charged at a corresponding rate for gas used by the respective departments.

OPERATING EXPENSES—Manufacturing Dept.

MIXED GAS

No. B. 1256. Manufacturing Cost Gas Used by Company for Light:

The value of gas used by company for light will be deducted from manufacturing costs on line B-1256, at the "total" rate per thousand shown on line 1254 of previous month's report, the various expense accounts being charged at a corresponding rate for gas used by the respective departments.

No. 1256. Manufacturing Cost Gas used by Company:

This line shows the total of lines A & B-1256.

No. 1257. Total Deduction from Manufacturing Costs:

This line shows the total to be credited to manufacturing department for items shown upon lines 1255 and 1256.

No. 1258. Net Cost in Holder of Gas Sold:

This line gives the net manufacturing department cost of gas sold.

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Distribution Department Accounts

- 1300 Street Main Maintenance.
- 1301 Service Maintenance.
- 1302 Street Department Expense.
- 1303 Meter Maintenance.
- 1304 Meter Department Expense.
- 1305 Setting and Removing Meters.
- 1306 Gratuitous Work.
- 1307 Total Above Items.
- 1308 Gas Lost and Unaccounted for.
- 1309 Total Distribution Expense.
- 1310 Pumping Gas for Reinforcement of Pressure.
- 1350 } Service Maintenance Data
- 1355A. }

OPERATING EXPENSES—Distributing Dept.

No. 1300. Street Main Maintenance:

- (a) Labor. } Testing and repairing leaks, repairing or replac-
- (b) Material. } ing mains.
- (c) If small main is taken up and replaced by a larger one, the equivalent of cost of small main should be charged to this account, the remainder of cost being charged to Construction Account No. 301, the store-room value of pipe and fittings removed being credited to this account.
- (d) Cost of repaving.
- (e) Material for bracing ditches.
- (f) City inspectors.
- (g) Labor. } Repairing or maintaining street governors.
- (h) Material. }

No. 1301. Service Maintenance:

- (a) Labor. } Thawing services.
- (b) Material. }
- (c) Labor. Cleaning and Blowing out Services.
- (d) Labor. } Repairing or renewing services up to meter, in-
- (e) Material. } cluding stop cocks, boxes and cost of repairing.
- (f) Labor. } Changing or extending old service pipes to put
- (g) Material. } meters in better location.

NOTE: Extending new service pipes to give better location for meters, will be charged to Construction Account No. 302.

NOTE: See Service Maintenance Data Accounts No. 1350 to 1355A.

OPERATING EXPENSES—Distributing Dept.

No. 1302. Street Department Expense:

- (a) Labor. Repairing street department tools.
- (b) Material for tools used by department and repairs to same, including gas bags, water hose, lanterns, etc.
- (c) Labor. Pumping drips.
- (d) Expense of superintendence, including proportion of barn expense for superintendent's horse, repairs to superintendent's buggy and harness. Accident insurance. Office supplies for superintendent's office.
- (e) Labor. Taking street pressures.
- (f) Proportion of salary of superintendent of distribution and wages of foreman, including clerical salaries for street department.

No. 1303. Meter Maintenance:

- (a) Labor. } Repairing, readjusting and painting old meters,
- (b) Material. } including cost of diaphragms, discs, etc.
- (c) } Testing old meters.
- (d) Labor. } Repairing and replacing old connections.
- (e) Material. }
- (f) Labor. } Making new connections, including meter unions,
- (g) Material. } cocks and lead pipe.

NOTE: Charge Meter Construction Account No. 303, and credit this account with average cost of one set of connections of proper size for each new meter purchased.

- (h) A proper proportion of wages of shop foreman should be charged to this account.
- (j) Changing meters for routine test.
- (k) Labor. }
- (l) Material. } Meter governor expense and maintenance.
- (m) If meters are condemned, charge to this account, the cost of replacing same with meters of equivalent size.

OPERATING EXPENSES—Distributing Dept.

No. 1304. Meter Department Expense:

- (a) Proportion of foreman's or superintendent's time, not chargeable to other accounts; salaries or wages of meter clerks, keeping shop records only. (Salaries of clerks keeping original records of meter orders will be charged to account No. 1401).
- (b) Rent of shop, telephone, stationery and other supplies for shop other than tools, including gas for soldering.
- (c) Labor. Repairing shop tools.
- (d) Materials for shop tools and repairs to same.
- (e) Gas used for shop testing.

NOTE: Account 1304 should include all expense and labor connected with meter department not included in Meter Maintenance Account No. 1303, and Setting and Removing Meters Account 1305.

No. 1305. Setting and Removing Meters:

Charge with cost of labor and expense incurred in

- (a) Setting meters.
- (b) Removing meters.
- (c) Supervision and expense.

NOTE: The foregoing is intended to cover all labor for setting and removing meters, except when otherwise specified (see note below), including placing meter connections, car-fares and proper proportion of barn expense, etc., proper proportion of wages of shop foreman, including labor and expense executing "shut off" and "turn on" orders.

NOTE: Charge METER AND CONNECTION Construction, account No. 303, with the average cost of one setting of each new meter and credit same to this account.

OPERATING EXPENSES—Distributing Dept.

No. 1306. Gratuitous Work:

Charge with all labor and material required for the following:

- | | | |
|---------------|---|---|
| (a) Labor. | } | General complaints. |
| (b) Material. | | |
| (d) Material. | } | Clearing out, changing or adjusting house pipes, gas fixtures, burners, or any portion of consumers' property beyond meter, include cost of new pillars, tips, burners or any appliance or device put in to better the service, and not properly chargeable to repairs. |
| (c) Labor. | | |
| (e) Labor. | } | Investigating reports of poor service or large bills including taking pressure on complaints.
Labor placing clock meters and changing meters for request tests. |
| (f) Labor. | | |
| (g) Expense. | } | Inspecting and testing new piping, including car-fares for inspectors on such work. |

NOTE: Repairing leaks in meters and connections will be charged to Meter Maintenance Account 1303.

Labor taking pressures for street department will be charged to account 1302 (e).

No. 1307. Total Above Items:

No. 1308. Gas Lost and Unaccounted For:

Charge to this account the value of unaccounted for gas as shown upon line 1255.

OPERATING EXPENSES—Distributing Dept.

No. 1310. Pumping Gas for Reinforcement of Pressure:

Charge this account with all labor and expense connected with pumping gas into high pressure mains for equalizing and reinforcing pressure, including repairs to pumping apparatus.

Maintenance of building if erected and used for this purpose only, will be charged to this account, if pumping apparatus is in buildings used for other purposes the maintenance of building should be charged to account No. 1812.

No. 1309. Total Distribution Expense:

SERVICE MAINTENANCE DATA

No. 1350. Service Maintenance (line 1301) Per Service Handled (lines 1351, 1352, 1353, 1354 and 1355A):

NOTE: If line 1301 represents a *pro rata* charge from a contingent account, it should not be used to base Service Maintenance Per Service Handled upon; but actual expenses for the month should be used instead.

OPERATING EXPENSES—Distributing Dept.

Service Maintenance Data

No. 1351. No. Services Repaired:

Service Repairs being limited to repairs or renewals of service fittings, such as ells, tees, etc., with renewals of less than twelve feet of pipe.

No. 1352. No. Services Renewed:

Service Renewals being limited to renewals of at least twelve feet of pipe, with repairs or renewals to service fittings.

No. 1353. No. Services Changed and Extended:

Service Changes and Extensions being limited as per classification account No. 1301 (f) and (g) and the note thereto.

No. 1354. No. Services Cleaned and Blown Out:

No. 1355A. No. Services Thawed:

Interline 1355A below 1355.

No. 1355. Leaks at Services:

This line is a subdivision of Services Repaired and Renewed.

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Collection Department Accounts

1400	Reading Meters.
1401	Collection Clerical Salaries.
1402	Collection Office Expense.
1403	Rent of Collection Office.
1404	Delivering Bills.
1405	Outside Collections.
1406	Total Collection Expense,
1441	} Arrears Data.
1453	

OPERATING EXPENSES—Collection Department

No. 1400. Reading Meters:

Cost of labor and expense incurred in reading meters and retakes, car fares for above work, if any, lanterns and supplies for meter readers.

- (a) Labor. }
- (b) Expense. } Ordinary meters.
- (c) Proportion of labor reading prepayment meter (charge at average cost per meter for reading ordinary meter).

The balance of cost reading prepayment meters will be charged to Outside Collections Account No. 1405 (d).

- (d) Expense reading prepayment meters.

No. 1401. Collection Clerical Salaries:

Charge with salaries and wages of all bookkeepers, order or other clerks, receiving tellers, inside collectors, messengers, etc., connected with collection office, from taking of applications to depositing proceeds of sales in bank, including meter order clerks, chief clerk and cashier, but not including such as may be directly engaged in appliance and other special departments, which shall be charged direct to such departments. Salaries of clerks connected with manufacturing, distribution or general department offices to be charged to those departments as provided.

OPERATING EXPENSES—Collection Department

No. 1402. Collection Office Expense:

- (a) Charge with all books and blanks for collection department office, unless otherwise specified, including desk supplies, rubber stamps and pads required for use in the collection office.
- (b) Postage for collection office other than for mailing receipted bills.
- (c) Supplies for and time operating addressing machines for bills.
- (d) Miscellaneous items for collection office, such as car fares for messengers, ice, towel supplies, directories, premium on surety bonds of cashier, receiving tellers and clerks, telephone, etc.
- (e) Cost of delivering receipted bills, either by mail or messenger.

No. 1403. Rent of Collection Office:

Charge with rent paid for collection office, including proper proportion of expense for light, heat and janitor service. If office property is owned by the company, charge an amount equal to the rental value of the property to this account, and credit same to Miscellaneous Net Earnings Account No. 23. Taxes, insurance and repairs on office property owned by company will be charged to account No. 23 also.

No. 1404. Delivering Bills:

Charge cost of labor and car fares for delivery of bills, also postage on bills delivered by mail.

NOTE: Cost of delivering receipted bills will be charged to No. 1402 (e).

OPERATING EXPENSES—Collection Department

Arrears Data

No. 1405. Outside Collections:

Charge wages and car fares of collectors collecting gas bills outside of office, also fees paid express companies or others for making collection of current bills, premiums on surety bonds of outside collectors.

- (a) Collections made by collectors in employ of company other than from prepayment meters.
- (b) Collections made by branch agencies; including fees paid and expense connected therewith.
- (c) Collections made by express companies.
- (d) Charge excess of cost of reading prepayment meters over cost of reading ordinary meters to this account; see account No. 1400 (c).
- (e) Premiums on surety bonds of collectors of all kinds.

NOTE: Cost of collecting bills for other departments, (coke, tar, etc.), will be charged to those accounts.

No. 1406. Total Collection Expense:

Nos. 1441 to 1453. Arrears for Current Month:

This analysis is intended each month to cover a period of twelve months ending with the time of the report.

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General Expense Accounts

EXECUTIVE DEPARTMENT

- 1500 Executive Salaries.
- 1501 Clerical Salaries.
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- 1503 Incidental Expenses.
- 1504 Rent of Executive Offices.
- 1505 Legal Expenses.
- 1506 Total Above Items.
- 1507 Promoting New Business.
- 1508 Taxes.
- 1509 Total General Expenses.

OPERATING EXPENSES—Executive Department

GENERAL EXPENSES

No. 1500. Executive Salaries:

Charge with salaries of president, vice-presidents, secretary, treasurer, auditor, general manager and all other officers whose jurisdiction extends over the entire business, including fees or salaries of directors, also fees of transfer agents, registrars of stock and bonds and fiscal agents.

NOTE: Where an Executive Officer assumes the work of Superintendent of works or distribution, or accountant, a proper proportion of his salary should be charged according to class of work performed.

No. 1501. Clerical Salaries:

Charge with salaries and wages of all clerks connected with general office, except such as may be directly engaged in appliance and other special departments, which shall be charged direct to such departments. Salaries of clerks connected with manufacturing, distribution or collection department offices to be charged to those departments as provided.

OPERATING EXPENSES—Executive Department

GENERAL EXPENSES

No. 1502. General Office Expense:

- (a) Charge with all books and blanks for general office, unless otherwise specified, desk supplies, rubber stamps and pads required for use in the general office.
- (b) Postage for the general office.
- (c) Miscellaneous items for general office, such as car fares for messengers, ice, towel supplies, directories, premium on surety bonds of officers, telephone, telegrams, etc. Exchange on drafts or remittance.

NOTE: Telegrams for coke, tar and other special departments will be charged to expenses of such departments.

No. 1503. Incidental Expenses:

Charge with cost of publishing annual reports in newspapers, advertising notices of stockholders' meetings, dividend notices, and other corporation and financial notices of a general character; traveling expenses of general officers and others connected with general office, association dues and expenses attending meetings, newspapers and periodicals, and contingent expenses of management not otherwise provided for.

OPERATING EXPENSES—Executive Department

GENERAL EXPENSES

No. 1504. Rent of Executive Offices:

Charge with rent paid for executive offices, including proper proportion of expense for light, heat and janitor service. If office property is owned by the company, charge an amount equal to the rental value of the property to this account, and credit same to Miscellaneous Net Earnings Account No. 23. Taxes, insurance and repairs on office property owned by company will be charged to account No. 23 also.

Charge a proper proportion of rent of office to Collection Department Rent Account No. 1403 and if a portion of office building is used for meter shop, charge account No. 1304 (b) Meter Department Expense, with its proper proportion.

No. 1505. Legal Expenses:

Charge with salaries or fees and retainers paid for services of counsel or attorneys, including amounts paid to arbitrators of disputed questions. Premiums on public liability insurance.

NOTE: (Legal expenses incurred in settlement or for the benefit of any particular department or account to be charged directly to that account.)

No. 1506. Total Above Items.

OPERATING EXPENSES—Executive Department

GENERAL EXPENSES

No. 1507. Promoting New Business:

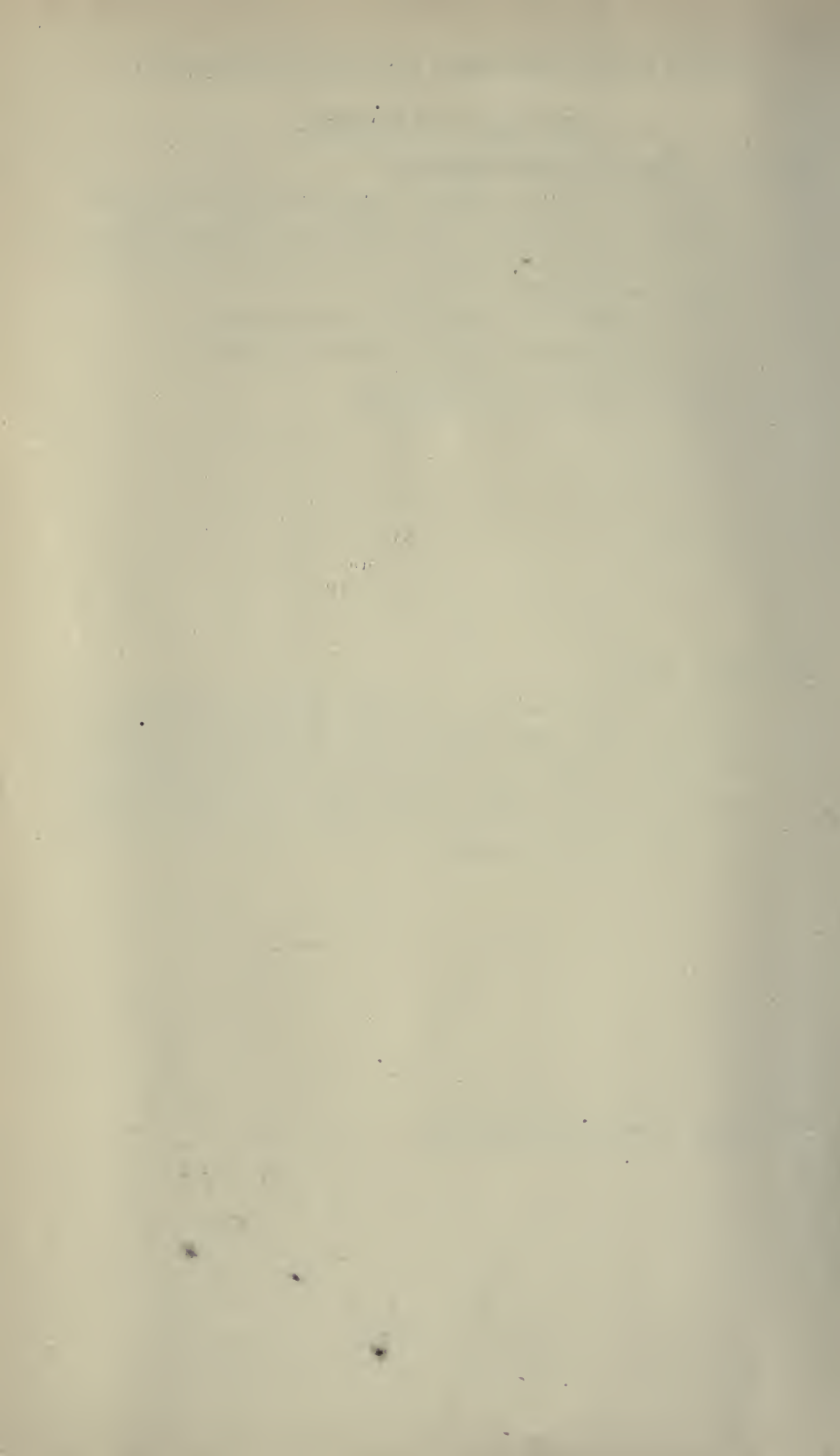
This account will be charged with all expenses incurred strictly for the purpose of increasing and extending sale of gas. Charges to this account will be made from the following special expense accounts:

- (a) 1819 Domestic fuel appliances and connections.
- (b) 1820 Illuminating piping and fixture account.
- (c) 1821 Industrial gas appliances.
- (d) 1822 Gas engines and connections.

No. 1508. Taxes:

Charge monthly with 1-12 of the estimated annual levy for city, county and state taxes for all purposes, crediting the same to Taxes Accrued Account No. 1823, correcting estimate when necessary. When payment is made, charge the latter account. Cost of revenue stamps used should be included in this account.

No. 1509. Total General Expense.



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Special Expense Accounts

- 1800 Coal Stock Expense.
- 1801 Coke Stock “
- 1802 Tar Stock “
- 1803 Amination Stock Expense.
- 1804 Purchasing Department and Storeroom.
- 1805 Barn Expense.
- 1806 Preliminary Expense on New Work.
- 1807 Lamps Discontinued.
- 1808 Mains abandoned and taken up.
- 1809 Steam.
- 1810 Rent.
- 1811 Contingent Bench Repairs.
- 1812 General Works Buildings Repairs.
- 1813 General Apparatus Repairs.
- 1814 Sundry Labor.
- 1815 Works Expense and Supplies.
- 1816 General Supervision.
- 1817 District Holder Station.
- 1818 Street Lamp Maintenance.
- 1819 Domestic Fuel Appliances and Connections.
- 1820 Illuminating Pipe and Fixture Account.
- 1821 Industrial Gas Appliances and Connections.
- 1822 Gas Engines and Connections.
- 1823 Taxes accrued.
- 1824 Interest accrued.
- 1825 Bad Debts.

SPECIAL EXPENSE ACCOUNTS

No. 1800. Coal Stock Expense:

- (a) Charge with labor weighing, unloading, piling and trimming coal in shed or in unloading coal from cars or boats, including cost of operating hoisting apparatus. Include cost of shovels, etc., used in handling coal and repairs to same.
- (b) Insurance on coal in store and on coal shed and apparatus.
- (c) Charge labor and material making repairs to coal sheds, docks and hoisting apparatus or conveyors therein.

NOTE: Close this account monthly into Coal Stock Account No. 500.

No. 1801. Coke Stock Expense:

- (a) Charge this account with cost of handling coke from retort house to coke yard.
- (b) Charge this account with all labor, material or expense incurred in handling and marketing gas coke after it has been deposited in coke yard, including advertising, excepting cartage. Uncollectible coke bills will also be charged to this account.
- (c) Charge cost of cartage and delivery to this account.
- (d) Charge this account with all labor and material repairing coke yard machinery and apparatus, such as conveyors, screens, elevators, etc.

NOTE: Close this account monthly into Coke Stock Account No. 502.

SPECIAL EXPENSE ACCOUNTS

No. 1802. Tar Stock Expense:

- (a) Charge with labor and material distilling and marketing tar, including cost of packages, cartage, freight, switching, including salary of foreman at tar plant and salesmen.
- (b) All labor and material for repairs to tar plant and apparatus connected therewith.
- (c) Charge with amount of depreciation on tar plant, as shown by inventory of tar plant apparatus.

NOTE: Close this account monthly into Tar Stock Account No. 503.

No. 1803. Ammonia Stock Expense:

- (a) Charge all labor and material required for concentrating and shipping ammoniacal liquor.
- (b) All labor and material required for repairs to ammonia apparatus.
- (c) Charge with expense of marketing or selling products of ammonia plant.

NOTE: Close this account monthly into Ammonia Stock Account No. 504.

No. 1804. Purchasing Department and Storeroom:

- (a) Charge this account with salaries of purchasing agent and clerks whose work is confined strictly to the purchasing department, including checking of bills and making up vouchers ready for payment.
- (b) Charge with all wages and other expense items directly connected with the storage and handling of materials, not otherwise classified in special expense accounts.

NOTE: This account will be closed into various other stock accounts in proper proportion, according to the time and expense expended upon the various materials.

SPECIAL EXPENSE ACCOUNTS

No. 1805. Barn Expense:

- (a) Charge with labor taking care of horses and wagons, hay, oats, bran, etc., rent of barn, fuel, water and all materials and incidental expenses in barn for care of horses not chargeable to the various departments direct.
- (b) Charge to this account all labor and expense for repairs to wagons, harness, etc., including shoeing of horses.

NOTE: Credit this account and charge monthly each department using horses with a proportionate amount of barn expense according to time of horses used.

No. 1806. Preliminary Expense on New Work:

Accounts should be opened for each installation of new apparatus, and each account charged with preliminary expense or labor on such work. Close accounts into regular construction accounts when the latter are opened.

No. 1807. Lamps Discontinued:

Charge with labor and material used when lamps are taken down, also cost of putting material returned in shape for use again. Credit with value of material returned. Close this account monthly into Street Lamp Maintenance Account No. 1818 (g).

SPECIAL EXPENSE ACCOUNTS

No. 1808. Mains Abandoned and Taken Up:

Charge with labor taking up old mains, also cost of putting material in shape for use again. Credit with value of material returned. Close this account into Street Main Maintenance Account No. 1300.

No. 1809. Steam:

- | | | |
|--------------------------------|---|---|
| (a) Boiler Fuel. | { | Charge as used from stock account at rate of cost in boiler room, including labor unloading and handling up to firing floor. If oil, so state. |
| (b) Water. | { | Charge actual amount used for both boiler feed and condensing purposes. Expense of water for fire protection and sanitary uses should be charged to account No. 1815. |
| (c) Boiler Room Labor. | { | Charge to this account wages of fireman and all operating labor in boiler room.
Handling ashes.
Firemen and helpers.
Blowing flues, cleaning boilers and other sundry boiler room labor other than for making repairs. |
| (d) Repairs, Boilers and Pipes | { | Charge with labor and material for repairs to boilers, boiler feed pumps and steam piping in boiler room. |

Credit this account for steam sold.

NOTE: Close this account monthly into the various Steam Expense Accounts Nos. 1014, 1100, 1110, 1201, 1210.

SPECIAL EXPENSE ACCOUNTS

No. 1810. Rent:

Charge this account with rent paid by company (see note below). Credit this account monthly and charge to each department the rental value of premises used by such department.

NOTE: If property is owned by company charge rent account with rental value of property and credit same to Miscellaneous Net Earnings Account No. 23. Repairs to property owned by company and used for office purposes, meter shop, etc., will be charged to account No. 23.

No. 1811. Contingent Bench Repairs:

Charge this account with all labor and material expended in renewing benches.

Credit this account and charge Bench Repairs Account No. 1011, each month with 1-12 of the estimated total expenditure for bench renewals during year, or 1-24 if benches are renewed once in two years. Credit old material sold to this account.

NOTE: A record should be kept of the date of erection of benches, dates renewed, time each bench is in use and the approximate quantity of gas generated in each bench during its life.

SPECIAL EXPENSE ACCOUNTS

No. 1812. General Works Buildings Repairs:

- (c) All labor for repairs to all buildings not directly pertaining to the manufacture of either coal or water gas, including repairs to sidewalks, fences, driveways, etc.

NOTE: Close account monthly into Manufacturing Accounts 1017 (c) and 1113 (c) in proportion to quantity of each kind of gas manufactured. Account No. 1213 (c) will be charged with its proper proportion of this account if gas is purchased.

- (d) Material for repairs to all buildings not directly pertaining to the manufacture of either coal or water gas, including repairs to sidewalks, fences, driveways, etc.

NOTE: Close account monthly into Manufacturing Accounts 1017 (d) and 1113 (d) in proportion to quantity of each kind of gas manufactured. Account No. 1213 (d) will be charged with its proper proportion of this account if gas is purchased.

No. 1813. General Apparatus Repairs:

- (c) Labor for repairs to all apparatus at gas works not directly pertaining to either coal or water gas and not otherwise specified.

NOTE: Close account monthly into Manufacturing Accounts Nos. 1018 (c) and 1114 (c) in proportion to the quantities of each kind of gas made. Charge account No. 1214 with its proportion of this account if gas is purchased.

- (d) Material for repairs to all apparatus at gas works not directly pertaining to either coal or water gas and not otherwise specified.

NOTE: Close account monthly into Manufacturing Accounts Nos. 1018 (d) and 1114 (d) in proportion to the quantities of each kind of gas made. Charge account No. 1214 with its proportion of this account if gas is purchased.

SPECIAL EXPENSE ACCOUNTS

No. 1814. Sundry Labor:

Charge this account with all labor about gas works not properly chargeable to other accounts.

NOTE: Close this account monthly into Manufacturing Accounts Nos. 1019 and 1115, in proportion to the quantity of gas of each kind manufactured. Charge account No. 1215 with its proportion of this account if gas is purchased.

No. 1815. Works Expense and Supplies:

Charge this account with all supplies for gas works not included in cost of generation of either coal or water gas, accounts 1013 and 1109, steam account 1809, purifying accounts 1015-1016 and 1111-1112, and repair accounts 1812 and 1813, including gas and electricity used at works for general lighting, water for general purposes, stationery, etc., works telephones, association dues and expenses of superintendent, laboratory apparatus and supplies, works indemnity and other works insurance and such proportion of expenses at general office as shall be properly chargeable to this account.

NOTE: Close this account monthly into Manufacturing Accounts Nos. 1020 and 1116, in proportion to the quantities of each kind of gas manufactured. Charge account No. 1216 with its proportion of this account if gas is purchased.

SPECIAL EXPENSE ACCOUNTS

No. 1816. General Supervision:

Charge this account with salaries of superintendent of works, chemist, results man, works foreman and all clerical help upon records and accounts pertaining to manufacturing department whether at general office or works. Works draughtsmen, premiums on surety bonds of works employes.

NOTE: Close this account monthly into Manufacturing Accounts Nos. 1021 and 1117, in proportion to quantity of each kind of gas manufactured. Charge account No. 1217 with its proportion of this account if gas is purchased.

No. 1817. District Holder Station:

Charge this account with all labor, expense and repairs maintaining station, including cost of pumping gas to station and repairs to pumping apparatus, heating holder, building, etc.

(Repairs to holder will be charged to apparatus repairs account No. 1813.)

NOTE: Close this account monthly into manufacturing accounts Nos. 1022 and 1118, in proportion to the quantities of each kind of gas manufactured. Charge account No. 1218 with its proportion of this account if gas is purchased.

SPECIAL EXPENSE ACCOUNTS

No. 1818. Street Lamp Maintenance:

Charge this account with:

- (a) Labor, Lighting and Extinguishing Street Lamps.
- (b) Labor and Material. { Repairing Street Lamps.
- (c) Labor and Material. { Cleaning Street Lamps.
- (d) Labor and Material. { Thawing Street Lamps.
- (e) Rental of Street Lamps.
- (f) Labor and Expense. { Inspecting Street Lamps including car fares and testing.
- (g) Labor and Material. { Removing Street Lamps, being balance of account No. 1807 Lamps Discontinued.
- (h) Labor and Material. { New Installations.
- (i) Total Cost of Street Lamps.

This cost, line No. 1652 will be deducted from gross earnings from street lamps as shown by line No. 1640 and the net earnings as shown by line 1653 carried to line 904, earnings from street lamps.

SPECIAL EXPENSE ACCOUNTS

No. 1819. Domestic Fuel Appliances and Connections:

Charge this account with all labor, material or expense incurred strictly for the purpose of increasing and extending the sale of domestic fuel gas.

- (a) Advertising.
- (b) Circulars.
- (c) Bonuses and commissions paid to dealers on sales, or losses incurred in selling ranges at less than cost.
- (d) Exhibition expenses, including gas and rent .
- (e) Salaries or wages of solicitors, including car fares.
- (f) Loss, if any, on domestic appliance department. Credit with profit from same department.
- (g) Labor and material used in running fuel pipes and connecting domestic fuel appliances. Credit amount charged consumers for such work.

NOTE: This account will be closed into account No. 1507 (a). Promoting New Business.

SPECIAL EXPENSE ACCOUNTS

No. 1820. Illuminating Pipe and Fixtures:

Charge this account with all labor, material or expense incurred strictly for the purpose of increasing and extending the sale of illuminating gas.

- (a) Advertising, newspapers, etc.
- (b) Circulars, for distribution.
- (c) Bonuses and commissions paid to dealers or plumbers on sales, or losses incurred in selling fixtures at less than cost.
- (d) Exhibition expenses, including gas and rent.
- (e) Salaries or wages of solicitors, including car fares.
- (f) Loss, if any, in illuminating fixture department. Credit with profit from same department.
- (g) Labor and material for piping houses for illuminating gas. Credit amount charged consumers for such work.

NOTE: This account will be closed into account No. 1507 (b). Promoting New Business.

SPECIAL EXPENSE ACCOUNTS

No. 1821. Industrial Gas Appliances and Connections:

Charge this account with all labor, material or expense incurred, strictly for the purpose of increasing or extending the sales of industrial fuel gas.

- (a) Advertising.
- (b) Circulars.
- (c) Bonuses and commissions paid to dealers on sales, or losses incurred in selling appliances at less than cost.
- (d) Exhibition expenses, including gas and rent.
- (e) Salaries or wages of solicitors including car fares.
- (f) Loss, if any, in industrial appliance department. Credit with profit from same department.
- (g) Labor and material used in running fuel pipes and connecting industrial fuel appliances. Credit with amount charged consumers for the work.

NOTE: This account will be closed into account No. 1507 (c), Promoting New Business.

SPECIAL EXPENSE ACCOUNTS

No. 1822. Gas Engines and Connections:

Charge this account with all labor, material or expense incurred strictly for the purpose of increasing and extending the sale of power fuel gas.

- (a) Advertising.
- (b) Circulars.
- (c) Bonuses and commissions paid to dealers on sales, or losses incurred in selling engines at less than cost.
- (d) Exhibition expenses including gas and rent.
- (e) Salaries or wages of solicitors, including car-fares.
- (f) Loss, if any, in engine department. Credit with profit from same department.
- (g) Labor and material used in running fuel pipes and connecting gas engines. Credit amount charged consumers for such work.
- (h) Labor and material incurred in repairing old engines. Credit with amount charged consumers for such work.

NOTE: This account will be closed into account No. 1507 (d), Promoting New Business.

NOTE: Accounts No. 1819, 1820, 1821 and 1822 can be combined as one account when desirable.

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No. 1823. Taxes Accrued:

Credit this amount each month with 1-12 the estimated annual payment for state, county and city taxes—and charge Tax Account No. 1508 with the same amount.

Charge payments for taxes to this account.

No. 1824. Interest Accrued:

Credit this account and charge account No. 25 each month with accrued interest on bonds, floating debt and consumers deposits.

Charge this account with payments of interest.

No. 1825. Bad Debts:

Credit this account and charge account No. 909 each month with 1-12 the estimated annual loss from uncollectible gas accounts.

Charge actual losses to this account.

Credit this account with collections of items previously charged off.

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